

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Northwestern Con School Corp (7350)

Northwestern Con School Corp (7350)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,758,824	\$4,010,679	\$3,624,310	\$3,596,311	-1%	-1%
Group Health Insurance (222)	\$441,344	\$453,941	\$406,627	\$496,533	3%	22%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$451,309	\$250,289	\$113,605	\$352,236	-6%	210%
Noncertified Salaries (120)	\$469,543	\$461,187	\$586,146	\$276,165	-12%	-53%
Social Security-Certified Employee Retirement (212)	\$277,570	\$289,346	\$260,759	\$257,135	-2%	-1%
Teacher Retirement Fund, After 7-1-95 (216)	\$153,867	\$200,582	\$261,539	\$244,927	12%	-6%
Transfer Tuition to Other School Corporations Within the State (561)	\$196,056	\$128,263	\$252,435	\$226,002	4%	-10%
Other General Supplies (615, 660 to 689)	\$18,796	\$33,706	\$73,619	\$167,392	73%	127%
Textbooks (630)	\$903	\$35,086	\$159,649	\$112,048	234%	-30%
Equipment (730)	\$102,136	\$119,931	\$205,901	\$108,300	1%	-47%
Other Employee Benefits (241 to 290)	\$82,844	\$90,029	\$84,748	\$74,285	-3%	-12%
Nonlicensed Employees Temporary Salaries (136)	\$96,154	\$110,484	\$70,921	\$73,877	-6%	4%
Operational Supplies (611)	\$130,690	\$78,273	\$70,737	\$58,218	-18%	-18%
Other Purchased Professional and Technical Services (319)	\$50,425	\$101,447	\$74,203	\$54,247	2%	-27%
Workers Compensation Insurance (225)	\$0	\$14,473	\$60,334	\$53,213	N/A	-12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$68,727	\$69,440	\$68,621	\$37,924	-14%	-45%
Social Security-Noncertified Employee Retirement (211)	\$43,362	\$44,812	\$50,091	\$27,169	-11%	-46%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$4,618	\$19,680	N/A	326%
Computer Hardware (741)	\$0	\$280	\$115,749	\$17,413	N/A	-85%
Group Accident Insurance (223)	\$14,044	\$15,175	\$14,679	\$15,247	2%	4%
Purchased Professional and Technnical Data Processing Services (316)	\$0	\$2,500	\$822	\$9,286	N/A	> 500%
Technology Related Professional Development (748)	\$18,440	\$16,194	\$25,090	\$8,703	-17%	-65%
Purchased Professional and Technnical Pupil Services (313)	\$0	\$3,000	\$8,000	\$7,000	N/A	-13%
Group Life Insurance (221)	\$5,076	\$5,280	\$5,146	\$6,067	5%	18%
Public Employees Retirement Fund (214)	\$34	\$74	\$9,208	\$5,755	262%	-38%
Travel (580)	\$6,924	\$5,490	\$647	\$1,139	-36%	76%
Miscellaneous Objects (876 to 899)	\$0	\$126,711	\$0	\$684	N/A	N/A
Stipends (131)	\$0	\$2,000	\$0	\$0	N/A	N/A
Periodicals (650)	\$177	\$0	\$0	\$0	-100%	N/A
Food Purchases (614)	\$0	\$1,322	\$0	\$0	N/A	N/A
Licensed Employees Temporary Salaries (135)	\$5,289	\$16,827	\$1,296	\$0	-100%	-100%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$28,454	\$0	\$0	\$0	-100%	N/A
Library Books (640)	\$177	\$269	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Staff Services (314)	\$6,932	\$0	\$0	\$0	-100%	N/A
Overtime Salaries (140)	\$3,832	\$0	\$0	\$0	-100%	N/A

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Student Academic Achievement Total	\$6,431,930	\$6,687,092	\$6,609,497	\$6,306,954	0%	-5%
Student Instructional Support						
Certified Salaries (110)	\$564,115	\$526,255	\$529,645	\$456,871	-5%	-14%
Noncertified Salaries (120)	\$214,957	\$216,112	\$250,635	\$268,760	6%	7%
Group Health Insurance (222)	\$107,096	\$106,129	\$122,876	\$127,438	4%	4%
Teacher Retirement Fund, After 7-1-95 (216)	\$37,579	\$32,163	\$36,946	\$36,203	-1%	-2%
Social Security-Certified Employee Retirement (212)	\$41,118	\$38,269	\$38,226	\$34,778	-4%	-9%
Public Employees Retirement Fund (214)	\$15,668	\$16,452	\$23,639	\$24,265	12%	3%
Social Security-Noncertified Employee Retirement (211)	\$16,319	\$16,104	\$18,569	\$20,072	5%	8%
Operational Supplies (611)	\$11,837	\$28,363	\$30,313	\$18,705	12%	-38%
Other Employee Benefits (241 to 290)	\$11,747	\$11,497	\$11,905	\$13,701	4%	15%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$4,946	\$4,300	N/A	-13%
Group Accident Insurance (223)	\$3,269	\$3,306	\$3,277	\$3,382	1%	3%
Postage and Postage Machine Rental (532)	\$0	\$1,948	\$2,986	\$3,354	N/A	12%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$7,012	\$5,594	\$11,232	\$2,519	-23%	-78%
Group Life Insurance (221)	\$1,380	\$1,320	\$1,314	\$1,543	3%	17%
Equipment (730)	\$0	\$0	\$0	\$459	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$0	\$209	\$355	\$269	N/A	-24%
Dues and Fees (810)	\$0	\$300	\$289	\$145	N/A	-50%
Travel (580)	\$2,007	\$1,686	\$1,920	\$112	-51%	-94%
Student Instructional Support Total	\$1,034,105	\$1,005,709	\$1,089,074	\$1,016,874	0%	-7%
Overhead and Operational						
Noncertified Salaries (120)	\$1,182,086	\$1,180,783	\$1,118,945	\$1,300,311	2%	16%
Equipment (730)	\$279,120	\$136,037	\$436,510	\$429,534	11%	-2%
Food Purchases (614)	\$286,786	\$295,001	\$269,332	\$259,738	-2%	-4%
Heating and Cooling for Buildings - Electricity (621)	\$0	\$0	\$120,215	\$256,677	N/A	114%
Light and Power - Other than Heating and Cooling (625)	\$420,646	\$476,636	\$385,438	\$232,065	-14%	-40%
Certified Salaries (110)	\$116,917	\$125,663	\$233,142	\$223,758	18%	-4%
Group Health Insurance (222)	\$194,622	\$160,790	\$171,987	\$198,184	0%	15%
Other Purchased Professional and Technical Services (319)	\$142,580	\$119,274	\$195,086	\$139,376	-1%	-29%
Gasoline and Lubricants (613)	\$135,218	\$117,839	\$153,543	\$131,158	-1%	-15%
Heating and Cooling for Buildings - Fuel Oil (623)	\$91,826	\$134,775	\$146,008	\$130,064	9%	-11%
Purchased Property Services; Repairs and Maintenance Services (430)	\$98,874	\$87,955	\$115,980	\$119,885	5%	3%
Operational Supplies (611)	\$146,714	\$143,140	\$170,718	\$115,304	-6%	-32%

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Northwestern Con School Corp (7350)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$102,854	\$81,845	\$114,586	\$98,587	-1%	-14%
Social Security-Noncertified Employee Retirement (211)	\$86,152	\$85,075	\$82,279	\$96,047	3%	17%
Public Employees Retirement Fund (214)	\$48,946	\$50,962	\$67,890	\$70,290	9%	4%
Utility Services Water and Sewage (411)	\$31,647	\$39,545	\$46,346	\$49,494	12%	7%
Purchased Property Services; Construction Services (450)	\$0	\$0	\$17,862	\$44,361	N/A	148%
Telephone (531)	\$20,563	\$40,121	\$39,315	\$41,402	19%	5%
Severance/Early Retirement Pay (213)	\$48,075	\$110,370	\$113,485	\$30,867	-10%	-73%
Other Employee Benefits (241 to 290)	\$2,484	\$2,475	\$4,505	\$27,284	82%	> 500%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,603	\$14,428	\$27,843	\$21,124	16%	-24%
Dues and Fees (810)	\$4,181	\$12,416	\$14,936	\$19,081	46%	28%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$0	\$18,373	N/A	N/A
Other Purchased Services (593)	\$0	\$2,213	\$13,034	\$17,959	N/A	38%
Social Security-Certified Employee Retirement (212)	\$20,350	\$11,716	\$20,628	\$16,379	-5%	-21%
Purchased Professional and Technical Staff Services (314)	\$0	\$1,723	\$10,483	\$13,891	N/A	33%
Workers Compensation Insurance (225)	\$7,386	\$4,727	\$0	\$9,385	6%	N/A
Other General Supplies (615, 660 to 689)	\$0	\$0	\$1,595	\$9,173	N/A	475%
Heating and Cooling for Buildings - Gas (622)	\$0	\$0	\$3,366	\$6,431	N/A	91%
Utility Services Removal of Refuse and Garbage (412)	\$20,284	\$23,402	\$13,187	\$5,890	-27%	-55%
Tires and Repairs (612)	\$4,274	\$2,489	\$10,031	\$4,835	3%	-52%
Miscellaneous Objects (876 to 899)	\$0	\$3,856	\$5,830	\$3,892	N/A	-33%
Advertising (540)	\$0	\$377	\$1,757	\$3,570	N/A	103%
Licensed Employees Temporary Salaries (135)	\$0	\$0	\$1,021	\$3,361	N/A	229%
Group Accident Insurance (223)	\$3,596	\$3,074	\$3,690	\$3,243	-3%	-12%
Purchased Property Services; Cleaning Services (420)	\$1,844	\$1,924	\$2,373	\$2,657	10%	12%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$1,539	\$2,500	N/A	62%
Group Life Insurance (221)	\$1,800	\$1,458	\$1,737	\$1,904	1%	10%
Postage and Postage Machine Rental (532)	\$0	\$604	\$1,805	\$1,868	N/A	3%
Travel (580)	\$2,099	\$4,572	\$6,656	\$1,681	-5%	-75%
Periodicals (650)	\$0	\$402	\$826	\$1,349	N/A	63%
Official Bond Premiums (525)	\$765	\$635	\$585	\$820	2%	40%
Meals Provided (235)	\$0	\$254	\$541	\$712	N/A	32%
Technology Related Professional Development (748)	\$0	\$270	\$1,913	\$400	N/A	-79%
Unemployment compensation (230)	\$12,421	\$2,863	\$645	\$267	-62%	-59%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$1,598	\$175	N/A	-89%
Vehicles (731)	\$0	\$307	\$0	\$0	N/A	N/A
Bank Service Charges (871)	\$1,102	\$70	\$0	\$0	-100%	N/A

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Printing and Binding (550)	\$0	\$0	\$480	\$0	N/A	-100%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$463	\$128	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$1,839	\$4,240	\$255	\$0	-100%	-100%
Seldom or Non-Recurring Fines (825)	\$0	\$0	\$50	\$0	N/A	-100%
Overhead and Operational Total	\$3,530,117	\$3,486,432	\$4,151,575	\$4,165,306	4%	0%
Nonoperational						
Redemption of Principal (831)	\$1,040,313	\$1,032,060	\$1,723,558	\$1,623,781	12%	-6%
Improvements Other Than Buildings (715)	\$362,798	\$362,518	\$440,458	\$372,697	1%	-15%
Interest on Bonds or Notes (832)	\$82,154	\$133,886	\$303,452	\$237,168	30%	-22%
Other Purchased Professional and Technical Services (319)	\$23,374	\$74,803	\$1,246,773	\$219,849	75%	-82%
Noncertified Salaries (120)	\$57,391	\$76,554	\$114,185	\$156,666	29%	37%
Certified Salaries (110)	\$170,607	\$86,214	\$102,056	\$94,344	-14%	-8%
Equipment (730)	\$949,348	\$446,781	\$202,503	\$85,277	-45%	-58%
Miscellaneous Objects (876 to 899)	\$50,805	\$42,531	\$15,592	\$27,233	-14%	75%
Computer Hardware (741)	\$0	\$0	\$25,679	\$25,679	N/A	0%
Purchased Property Services; Repairs and Maintenance Services (430)	\$443,681	\$580,595	\$16,345	\$20,761	-53%	27%
Social Security-Noncertified Employee Retirement (211)	\$4,390	\$5,856	\$8,702	\$11,719	28%	35%
Purchased Property Services; Construction Services (450)	\$3,287	\$0	\$33,260	\$10,206	33%	-69%
Teacher Retirement Fund, After 7-1-95 (216)	\$769	\$223	\$6,506	\$7,960	79%	22%
Social Security-Certified Employee Retirement (212)	\$4,715	\$6,595	\$7,651	\$7,284	11%	-5%
Operational Supplies (611)	\$13,278	\$2,348	\$17,683	\$4,270	-25%	-76%
Food Purchases (614)	\$2,575	\$1,869	\$3,467	\$3,176	5%	-8%
Purchased Professional and Technical Staff Services (314)	\$1,481	\$1,407	\$2,366	\$2,157	10%	-9%
Public Employees Retirement Fund (214)	\$5	\$0	\$240	\$721	250%	200%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$391	\$343	\$327	\$514	7%	57%
Postage and Postage Machine Rental (532)	\$0	\$0	\$0	\$196	N/A	N/A
Travel (580)	\$0	\$0	\$221	\$169	N/A	-23%
Group Accident Insurance (223)	\$0	\$0	\$108	\$106	N/A	-2%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$7,272	\$0	\$0	\$0	-100%	N/A
Land and Easements (710)	\$0	\$197,195	\$0	\$0	N/A	N/A
Advertising (540)	\$0	\$0	\$92	\$0	N/A	-100%
Purchased Professional and Technical Instruction Services (311)	\$0	\$275	\$0	\$0	N/A	N/A
Nonoperational Total	\$3,218,634	\$3,052,055	\$4,271,222	\$2,911,932	-2%	-32%
Grand Total	\$14,214,786	\$14,231,288	\$16,121,369	\$14,401,067	0%	-11%